



1785

The University of Georgia

*College of Agricultural and Environmental Sciences
Cooperative Extension Service*

Guide to Information and Resources



for Georgia Agricultural Employers and Workers



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Compiled and Edited by:

Keith D. Kightlinger
Extension Economist - Farm Management
Department of Agricultural and Applied Economics
College of Agricultural and Environmental Sciences
Cooperative Extension Service
The University of Georgia

Contributing Editors

Mr. Dan Bremer
Agricultural Labor Consultant and Retired District Director
Wage and Hour Division, U.S. Department of Labor
Lake Park, Georgia

Ms. Sherry Sparks
Retired Section Chief
Alien and Agricultural Labor Certification
Georgia Department of Labor
Valdosta, Georgia

Acknowledgment

The assistance and cooperation of the Georgia Department of Labor, the United States Department of Labor, Wage and Hour Division and the United States Immigration and Naturalization Service in the development of this publication is gratefully acknowledged.

Disclaimer

This bulletin is intended for informational purposes only, and does not have the force or intent of law. Farm employers and workers should contact their attorney or the agencies noted in this bulletin for further information and/or a legal opinion.

Introduction

Agricultural employers and workers function in an increasingly complex legal environment. Ignorance of the law is not and has never been an accepted legal excuse for non-compliance. This is as true in agricultural labor as in any other regulatory environment.

This bulletin is intended to be, as its title states, a guide to information and resources for Georgia agricultural employers and workers. Within the pages of this bulletin, many of the Federal and Georgia regulations that apply to agricultural labor are summarized.

Some portions of this bulletin apply to all agricultural employers and workers; other sections will be of interest only to employers and workers operating under specific sets of conditions.

Employers and workers studying this bulletin will gain a basic understanding of the Federal and Georgia laws regulating agricultural employment. Readers will also learn which Federal and Georgia agencies administer and enforce the various provisions of agricultural labor legislation, what official publications are available from these agencies, and how to contact the various agencies for further assistance and information.

Finally, this bulletin is a guide for agricultural employers and workers, not an official presentation or interpretation of any of the laws and regulations discussed within. The various Federal and Georgia agencies administering and enforcing the laws and regulations, and Federal and State courts are the official and final presenters and interpreters of the law.

Guide to Federal and Georgia Forms And Publications

Federal Forms and Publications

For all work situations

Internal Revenue Service:

- Form SS-4 - Application for Employer Identification Number
- Form W-4 - Employee's Withholding Allowance Certificate
- Publication 51 (Circular A) - Agricultural Employer's Tax Guide

Immigration and Naturalization Service:

- Form I-9 - Employment Eligibility Certification
- Handbook for Employers

Environmental Protection Agency:

- Federal Worker Protection Standard

For migrant and seasonal workers

Department of Labor:

- Small Business Handbook

For H-2A workers

Department of Labor:

- H-2A Employer Handbook

Georgia Forms and Publications

For all employment situations

Georgia Department of Revenue:

- Georgia Taxpayer Registration Handbook and Georgia Income Tax Withholding Tables (for employers wishing to withhold Georgia income tax from employee wages)

Georgia Department of Labor:

- The Employer's Handbook (for employers subject to unemployment tax)

Contacting Federal and Georgia Agencies

A **Government Agency Contact Guide** is included at the end of this bulletin. The guide provides information for contacting Georgia offices of both Federal and Georgia agencies involved in agricultural labor issues. The guide begins on page 20 of this bulletin.

Employee or Independent Contractor

Before a business operator can know his or her responsibilities or how to treat payments made for services received, the relationship between the business and the provider of services must be determined. In agricultural production businesses, providers of services generally fall into two categories: Independent Contractors; or Common-law Employees. Employees in agriculture include workers who:

- raise livestock, bees, fur-bearing animals, or poultry.
- cultivate the soil, grow, or harvest crops.
- grow or harvest crops as the employees of a contractor.
- as employees of either the farmer or an independent contractor, do work on the farm which is incidental to the farming operations of that farm.
- as employees of the farmer, do work off the farm which is incidental to the farming operations of the farm.

Common-Law Employees

Under common-law rules, every individual who performs services subject to the will and control of an employer, as to both **what** must be done and **how** it must be done, is an employee. It does not matter that the employer allows the employee discretion and freedom of action, so long as the employer has the **legal right** to control both the method and the result of the services.

Independent Contractors

People engaged in an independent trade, business or profession in which they offer their services to the gen-

eral public are usually not considered to be employees. The general rule is that an individual is an independent contractor if the employer has the right to control or direct only the result of the work, and not the means and methods of accomplishing the result. Since independent contractors **are not** employees, you do not have to withhold or pay taxes on payments made to them. If you pay an independent contractor \$600 or more during the calendar year in the course of your trade or business, you must file Form 1099 MISC providing a copy of the form to both the independent contractor and the Internal Revenue Service.

If an employer - employee relationship exists, it makes no difference how it is described by the parties. It does not matter how the payments are measured, how they are made, or what they are called. Nor does it matter whether the individual is employed full time or part time. You **may** have to withhold and pay taxes on wages you pay to common-law employees.

Making the Determination

Employers are generally responsible for withholding and paying income, social security and Medicare taxes, and in some cases, unemployment taxes on wages paid to an employee. In the case of workers furnished to a farmer by a Farm Labor Contractor, the contractor and the farmer are considered to be joint employers under the Migrant and Seasonal Worker Protection Act. This legislation and its regulations are discussed in the "Migrant and Seasonal Labor" section of this publication, beginning on page 13. Employers generally do not withhold or pay any taxes on payments to independent contractors.

If uncertainty exists, the **Internal Revenue Service** has identified a number of factors indicating whether an individual is an employee or an independent contractor.

Form SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding, can be completed by either an employer or worker and submitted to the IRS District Director for a determination. Many of the factors discussed on Form SS-8 follow.

- **Training.** An employee is trained to perform services in a particular way. Independent contractors use their own methods and receive no training from users of their services.
- **Instructions.** Employees must comply with instructions about when, where and how to work. Even if none are given, control exists if the employer has the right to instruct.
- **Integration.** An employee's services are integrated into the business operations because the services are important to the success or continuation of the business.
- **Services rendered personally.** An employee renders services personally. This shows that the employer is interested in the methods as well as the results.
- **Hiring assistants.** An employee works for an employer who hires, supervises and pays assistants. An independent contractor hires, supervises and pays assistants under a contract that requires him or her to provide materials and labor and to be responsible only for the result.
- **Continuing relationship.** An employee has a continuing relationship with an employer. This relationship
- **Set hours of work.** An employee's hours of work are set by an employer. An independent contractor is the master of his or her own time.
- **Full-time work.** An employee normally works full time for an employer. An independent contractor when and for whom he or she pleases.
- **Work done on premises.** An employee works on the premises of the employer, or works on a route or at a location designated by the employer.
- **Order or sequence set.** An employee must perform services in the manner set by an employer. This shows that the employee is subject to direction and control.
- **Reports.** An employee submits reports to an employer. This shows that an employee must account for his or her actions.
- **Payments.** An employee is paid by the hour, week or month (or other specific unit). An independent contractor is paid by the job or on a straight commission.
- **Expenses.** An employee's business and travel expenses are paid by an employer. This shows that the employee is subject to regulation and control.
- **Tools and materials.** An employee is furnished significant tools, materials and other equipment by an employer.
- **Investment.** An independent contractor has a significant investment in the facilities he or she uses in performing services for someone else.
- **Profit or loss.** An independent contractor can make a profit or loss.
- **Works for more than one person or firm.** An independent contractor gives his or her services to two or more unrelated persons or firms at the same time.
- **Offers services to general public.** Independent contractors offer their services to the general public.
- **Right to fire.** An employee can be fired. An independent contractor cannot be fired so long as he or she produces a result that meets the specifications of the contract.
- **Right to quit.** An employee can quit his or her job at any time without liability. An independent contractor usually agrees to complete a specific job and is responsible for its satisfactory completion, or is legally obligated to make good for failure to complete.

Immigration Reform and Control Act of 1986

The Immigration Reform and Control Act (IRCA) of 1986 was passed by Congress and signed into law by the President on November 6, 1986. The Act requires employers to hire only persons who may legally work in the United States: citizens and nationals of the United States and aliens authorized to work. To comply with the law, employers must verify the identity and employment eligibility of anyone they hire, and complete and retain a Form I-9 for each person hired. The United States Immigration and Naturalization Service is the agency responsible for administration and enforcement of IRCA.

Rules for Employers

Immigration and Naturalization Service Form I-9 is required to document that a worker is lawfully eligible for employment in the United States. Employers must have all new employees complete Form I-9 within three business days of hiring. Employers must have on file a completed Form I-9 on file for all employees who were employed on or after June 1, 1987. An employee's Form I-9 must be kept on file for a minimum of three years, even if the employee has left. If an employee works more than three years, Form I-9 must be kept in the employer's file until one year after the worker leaves.

It is not necessary to complete a Form I-9 for:

1. Persons hired before November 6, 1986, who have continued their employment.
2. Persons employed in casual domestic work in a private home on a sporadic, irregular or intermittent basis.
3. Persons who are independent contractors.
4. Person who provide labor to you who are employed by a contractor providing contract services (e.g., employee leasing).

NOTE: You cannot contract for the labor of an alien if you know the alien is not authorized to work in the United States.

Copies of Form I-9 and instructions for completing it can be obtained from the Immigration and Naturalization Service.

Employers are also obligated by the Act to not discriminate against individuals on the basis of national origin or citizenship, or to require more or different documents from a particular individual.

Rules for Employees

Employees must complete Section 1 of Form I-9 and provide original documents that establish their identity and employment eligibility. Some documents establish both identity and employment eligibility, while others establish identity only or employment eligibility only. On the back of Form I-9 and in the *Handbook for Employers -- Instructions for Completing Form I-9* are three lists (A, B, and C) of acceptable documents.

List A: Documents that Establish both Identity and Employment Eligibility

1. U.S. Passport (unexpired or expired)
2. Certificate of U.S. Citizenship (INS Form N-560 or N-570)
3. Certificate of Naturalization (INS Form N-550 or N-570)
4. Unexpired foreign passport, with I-551 stamp or attached INS Form I-94 indicating unexpired employment authorization
5. Alien Registration Receipt Card with photograph (INS Form I-151 or I-551)
6. Unexpired Temporary Resident Card (INS Form I-688)
7. Unexpired Employment Authorization Card (INS Form I-688A)
8. Unexpired Reentry Permit (INS Form I-327)
9. Unexpired Refugee Travel Document (INS Form I-571)
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph (INS Form 688-B)

List B: Documents that Establish Identity

1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
2. ID card issued by federal, state, or local government agencies or entities provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
3. School ID card with a photograph
4. Voter's registration card
5. U.S. Military card or draft record
6. Military dependent's ID card
7. U.S. Coast Guard Merchant Mariner Card
8. Native American tribal document
9. Driver's license issued by a Canadian government authority

For persons under age 18 who are unable to present a document listed above:

10. School record or report card
11. Clinic, doctor, or hospital record
12. Day-care or nursery school record

List C: Documents that Establish Employment Eligibility

1. U.S. social security card issued by the Social Security Administration (other than a card stating it is not valid for employment)
2. Certification of Birth Abroad issued by the Department of State (Form FS-545 or Form DS-1350)
3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possess of the United States bearing an official seal
4. Native American tribal document
5. U.S. Citizen ID Card (INS Form I-197)

6. ID Card for use of Resident Citizen in the United States (INS Form I-179)
7. Unexpired employment authorization document issued by the INS (Other than those listed under List A)

Future Expiration Dates

Future expiration dates may appear on Form I-9 or on aliens employment authorization documents, including, among others, permanent residents, temporary residents and refugees. INS includes expiration dates even on documents issued to aliens with permanent work authorization. Existence of a future expiration date:

- Does not preclude continuous employment authorization;
- Does not mean that subsequent employment authorization will not be granted; and
- Should not be considered in determining whether the alien is qualified for a particular position.

Consideration of a future employment authorization expiration date in determining whether an alien is qualified for a particular job may constitute employment discrimination. The employer will, however, need to reverify the employee's eligibility to work when any expiration date on the Form I-9 is reached. When an employee's work authorization expires, the employer must reverify his or her employment eligibility. Section 3 (Updating and Reverification) of Form I-9 is used for this purpose. If Section 3 has already been used for a previous update or reverification, use a new Form I-9. Write the employee's name in Section 1 of the new Form I-9, complete Section 3, and retain the new form with the original. The employee must present a document that shows either an extension of the initial employment authorization, or new work authorization. If the employee cannot provide proof of current work authorization, you cannot continue to employ that person.

To maintain continuous employment eligibility, an employee with temporary work authorization should apply for new work authorization at least 90 days before the current expiration date. If INS fails to rule on the application within 90 days, the employee will be authorized for employment on Form I-688B for a period of not more than 240 days.

Form I-9 must be re-verified no later than the employee's work authorization expiration date.

Georgia New Hire Reporting Program

The Georgia New Hire Reporting Program requires all Georgia employers to report all newly hired employees. The program was created to improve child support collection and reduce public assistance costs.

Who Must Report?

Employers or labor organizations doing business in the state of Georgia must report the hiring of any person who resides or works in the state of Georgia to whom the em-

ployer anticipates paying earnings. Employers must also report rehires or the return to work of an employee who has been laid off, furloughed, separated, granted a leave without pay, or terminated from employment.

What Information Must Be Reported

Employee's full name	Employer's name (If partnership or corporation, please use business name.)
Employee's address	Employer's address
Employee's social security number	Employer's Federal Employer Identification Number (Note: Reports cannot be processed without FEIN.)
Employee's date of birth (mm/dd/yyyy)	Employer's telephone number
Employee's date of hire (mm/dd/yyyy)	Multistate employer (if applicable)
State employee hired in	Medical insurance coverage availability

How Often Must Employers Report?

The law requires employers to submit new hire information within **ten (10)** days of the date of hire.

How Can Employers report?

- New Hire Form.
- W-4 Form
- Printed List

New hires reported through the above methods may be faxed to **1-888-541-0521** or mailed to **The Georgia New Hire Reporting Program, P.O. Box 38480, Atlanta, GA 30334-0480.**

- Diskette
- Formatted Diskette
- Magnetic Tape
- Electronic File Transfer

Employers electing to use the four above reporting methods should contact the Georgia New Hire Reporting Program for specific information on the use of these methods. The Georgia New Hire Reporting Program can be contacted by telephone at **1-888-541-0469**. A telephone system provides help 24 hours a day, seven days a week. A manned help desk is available Monday through Friday, from 8:00 a.m. until 5:00 p.m. Information and assistance in complying with the Georgia New Hire Reporting Program can also be obtained from the program's web site: <http://www.ga-newhire.com>.

If you are an employer using a payroll or accounting service, consider asking the service to report new hires for you.

Multi-State Employers

Multi-state employers may report newly hired employees to the state in which the employees are working, or they may select one state to report all new hires. If one state is chosen, new hire reports must be submitted elec-

tronically or by magnetic tape or diskette. Two monthly electronic or tape transmissions must be made which are not less than 12 days nor more than 16 days apart. Employers must report their decision to the U.S. Secretary of Health and Human Services.

Child Labor in Agriculture

The Fair Labor Standards Act of 1938 (FLSA) establishes minimum ages for covered employment in agriculture unless a specific exemption applies. The Wage and Hour Division of the United States Department of Labor is responsible for FLSA administration.

Minimum Ages for Employment in Agriculture

16 Minimum age for employment:

- in any agricultural occupation declared hazardous by the Secretary of Labor.
- during school hours.

14 Minimum age for employment outside school hours:

- in any agricultural occupation **not** declared hazardous by the Secretary of Labor, except
- **12 and 13 year olds** may be employed with written parental consent on a farm employing the minor's parent or person standing in place of the parent.
- **minors under 12** may be employed with written parental consent on farms where employees are exempt from Federal minimum wage provisions.

Local (permanent resident) minors **10 and 11 years old** may hand harvest short season crops outside school hours under prescribed conditions to for up to 8 weeks between June 1 and October 15 in any calendar year, if the Secretary of Labor approves an employer's application for a waiver from the child labor provisions for such employment.

Minors of any age may be employed at any time in any occupation on a farm owned or operated by their parent or person standing in place of their parent.

Hazardous Occupations in Agriculture

The following agricultural occupations have been found and declared hazardous by the Secretary of Labor for minors under 16 years of age. No minor under 16 may be employed in these occupations except as exempt:

1. Operating a tractor of more than 20 pto horsepower or connecting or disconnecting an implement or any of its parts to or from such a tractor.
2. Having any physical contact associated with the operation of any of the following machines:
 - Corn picker, cotton picker, grain combine, hay mower, forage harvester, hay baler, potato digger, or mobile pea viner.
 - Feed grinder, crop dryer, forage blower, auger conveyor, or the unloading mechanism of a nongravity-type self-unloading wagon or trailer.
 - Power post-hole digger, power post driver, or nonwalking-type rotary tiller.

3. Having any physical contact associated with the operation any of the following machines:
 - Trencher or earthmoving equipment.
 - Fork lift.
 - Potato combine.
 - Power-driven circular, band, or chain saw.
4. Working in a yard, pen, or stall occupied by a:
 - Bull, boar or stud horse kept for breeding.
 - Sow with suckling pigs, or cow with newborn calf (with umbilical cord present).
5. Felling, bucking, skidding, loading, or unloading timber with butt diameter of more than 6 inches.
6. Working from a ladder or scaffold higher than 20 feet.
7. Driving any vehicle when transporting passengers, or riding on a tractor as a passenger or helper.
8. Working inside:
 - A fruit, forage or grain storage designed to retain an oxygen deficient or toxic atmosphere.
 - An upright silo within 2 weeks after silage has been added or when a top unloading device is in operating position.
 - A manure pit.
 - A horizontal silo while operating a tractor for packing purposes.
9. Handling, applying, cleaning or decontaminating equipment, disposing or returning empty containers, or serving as a flagman for aircraft applying agricultural chemicals classified under the Federal Insecticide, Fungicide, and Rodenticide Act as Toxicity Category I, identified by the word "Danger" and/or "Poison" with skull and crossbones; or Toxicity Category II, identified by the word "Warning" on the label.
10. Handling or using a blasting agent, including but not limited to, dynamite, black powder, sensitized ammonium nitrate, blasting caps, and primer cord.
11. Transporting, transferring, or applying anhydrous ammonia.

Under carefully regulated conditions, employment of 14- and 15-year-olds in certain hazardous agricultural occupations are exempt. They are:

Student Learners

Student learners in a bona fide vocational agriculture program may work in the occupations listed in **items 1 through 6** of the hazardous occupations order under a written agreement which provides that the student-learner's work is incidental to training, intermittent, for short periods of time, and under close supervision of a qualified person; that safety instructions are given by the school and correlated with on-the-job training; and that a schedule of organized and progressive work processes has been prepared. The written agreement must contain the name of the student-learner, and be signed by the employer and a school authority, each of whom must keep copies of the agreement.

4-H and Vocational Agricultural Training Programs

Minors 14 and 15 years old who hold certificates of completion of either the tractor operation or machine

operation program of either the 4-H Federal Extension Service Training Program or the United States Office of Education Vocational Agriculture Training Program may work in the occupations in which they have been trained. These certificates are valid for occupations covered by **items 1 and 2** of the hazardous occupations order. Farmers employing minors who have completed either of these programs must keep a copy of the certificates of completion on file with the minor's records.

Enrollment in the 4-H program is open to all minors, whether or not they are 4-H members. Information on the 4-H program is available from local extension offices. Information on the Vocational Agriculture Training Program is available from vocational agriculture instructors.

Penalties for Violations

For each violation of the child labor provisions or any regulation issued thereunder, employers may be subject to a civil money penalty of up to \$1,000.

When a child labor civil money penalty is assessed against an employer, the employer has the right, within 15 days after receipt of the notice of such penalty, to file an exception to the determination that the violation(s) occurred. When such an exception is filed with the Administrator of the Wage and Hour Division of the U.S. Department of Labor, the matter is referred to the Chief Administrative Law Judge, and a formal hearing is held. At the hearing, the employer or an attorney retained by the employer may present witnesses, introduce evidence and establish facts as the employer believes will support the exception. The determination of the amount of any civil money penalty becomes final if no exception is taken to the administrative assessment of the penalty. If an exception is filed, the amount of any civil money penalty is determined by the decision and order of the administrative law judge.

Certificate of Age

Employers may protect themselves from unintentional violation of child labor provisions by keeping on file an employment or age certificate for each minor employed to show that the minor is the minimum age for the job.

Record Keeping for Employment of Minors

Every employer (except a parent or person standing in the place of a parent employing one's own child on a farm owned or operated by such parent or person) who employs any minor under 16 years of age in agriculture must maintain and preserve records containing the following data about each minor employed:

1. Name in full.
2. Place where the minor lives while employed. If the minor's permanent address is elsewhere, both addresses should be given.
3. Date of birth.
4. Evidence in writing of any consent of the parent or person standing in place of the parent of the minor, if consent is required.

Minimum Wage

Fair Labor Standards Act of 1938

Agricultural employers need to understand the term "man day" as defined in the Fair Labor Standards Act of 1938, as the man days of labor used in a farm business determine whether the farm employer is subject to several labor laws.

A "Man Day" is defined for agriculture in the Act as "...any day during which an employee performs agricultural labor for not less than one (1) hour." Agricultural labor performed by the employer or any member of his or her immediate family (spouse, parent, child, stepchild or sibling) is **not** counted as man days, regardless of the form of business organization (sole proprietorship, partnership or corporation) in "family" farms. Generally, a farm employer will fall under the 500 man day per calendar quarter limit if there are five or fewer employees.

Minimum Wage

Agricultural employers who did not use more than 500 man days of labor during any calendar quarter of preceding year are exempt from minimum wage law during the current year. Since September 1, 1997, the Federal minimum wage has been \$5.15 per hour.

Example

Farmer Smith has five full-time hired employees who work at least one hour per day six days per week. He also currently has four seasonal employees who worked at least one hour per day six days a week for five weeks.

Farmer Smith's man days of labor for the calendar quarter are:

$$\begin{aligned} & \text{Full time (5 workers x 6 days per week x 13 weeks)} \\ & \qquad \qquad \qquad = 390 \text{ man days} \\ & \text{Seasonal (4 workers x 6 days per week x 5 weeks)} \\ & \qquad \qquad \qquad = 120 \text{ man days} \end{aligned}$$

Farmer Smith has 510 man days of labor during the calendar quarter. He will be subject to the agricultural provisions of the Fair Labor Standards Act **next** year. He is not subject to the Act **this** year unless he had more than 500 man days of labor in any calendar quarter of the previous year.

The Fair Labor Standards Act is administered and enforced by the Wage and Hour Division of the United States Department of Labor.

Social Security and Medicare Taxes

Subject Wages

Wages paid to farm workers are generally subject to Social Security and Medicare taxes, including wages paid by a farm operator to his or her spouse. A few situations exist in which agricultural wages are exempt from Social Security and Medicare taxes. They are:

1. If your **total annual payroll** is less than \$2,500, the wages of employees earning less than \$150 during that year are exempt.
2. Wages paid by **sole proprietors** to their children less than 18 years of age are exempt, as are wages paid by partnerships and corporations to children less than 18 years of age, **if all of the partners/corporate officers are parents of the children in question.**
3. Wages paid for hand harvest labor are exempt if: a) the employee is paid less than \$150 and works on a piece-rate basis; b) the employee commutes daily from his or her tax home; and c) the employee worked less than 13 weeks in agriculture in the previous year.
4. Wages paid to H-2(A) Program workers are by law not subject to Social Security and Medicare Taxes.
5. Payments to independent contractors are by definition exempt from withholding.

Enumeration Verification System

The Enumeration Verification System (EVS) permits employers to compare employee names and social security numbers on their payroll records to the name and SSN in the Social Security Administration's (SSA) system to verify their accuracy. One to five employees can be verified by calling 1-800-772-6270 between 7:00 a.m. and 7:00p.m. EST. Employers will be required to provide their Employer Identification number (EIN), and each employee's name SSN, date of birth, and sex. To verify 6 to 50 employees, an employer must contact his or her closest SSA office to arrange to send a paper list.

To verify more than 50 employees, the employer must register with SSA to use EVS. To register, send a letter to SSA on your business letterhead requesting the use of EVS. Include your street address (P.O. Boxes are not permitted), your EIN, the name and phone number of a contact person, and the type of media you wish to use (paper listing, magnetic tape reel, 3480 compatible cartridge, or personal computer diskette). Send the request to:

Social Security - Attn: EVS
 OCRO, Division of Operations Support
 5-E-10 North Building
 300 North Greene Street
 Baltimore, MD 21201-1581

Requests may also be faxed on letterhead to:
 (410) 966-3366 or (410) 966-9439

Mismatched Social Security Numbers

There are penalties associated with mismatched social security numbers reported on Form W-2 (Wage and Tax Statement), showing employee wages each year. The Internal Revenue Service may assess a \$50 penalty per incorrect statement for such errors. There can be only one \$50 penalty assessed per W-2, regardless of the number of errors on an individual Form W-2. The maximum penalty which can be assessed against an employer for Form W-2 errors is \$100,000, which would occur only if

a single employer had 2,000 or more mismatched social security numbers.

Income Taxes

Federal Income Tax

Since January 1, 1990, agricultural wages subject to Social Security and Medicare taxes have also been subject to federal income tax withholding under the Internal Revenue Code of the Internal Revenue Service.

Form W-4

Employers are required to have on file for each employee Form W-4 (Employee's Withholding Allowance Certificate). To be able to deposit and report employment taxes withheld and paid, the employer must also have a Federal Employer's Identification Number (FEIN). If you do not have a FEIN, contact the Internal Revenue Service and request **Form SS-4** (Application for Employer Identification Number). You will be **unable** to make employment tax deposits or file employment tax related reports without a FEIN.

Employees use Form W-4 to report the number of withholding allowances they are entitled to, based on marital status, number of dependents, other income, and amount of excess itemized deductions. The employer must have a Form W-4 from each employee to withhold the correct amount of federal income tax from the employee's wages. It is the employer's duty to supply Form W-4, and the employee's duty to truthfully complete the form and return it to the employer. If an employee fails to return Form W-4, the employer is required to withhold federal income tax from the employee's wages as if the employee is **single, claiming no withholding allowances**. This causes the maximum permissible amount of income tax to be withheld, as determined by consulting the proper table in Circular E (Employer's Tax Guide), or Circular A (Agricultural Employer's Tax Guide).

Federal Payroll Tax Deposit Rules

Farm employers are classified as either **monthly** or **semi-weekly** depositors. Most farm businesses fall into the **monthly depositor** classification. If your FICA, Medicare and Federal Income taxes withheld totaled **\$50,000 or less** for the "look back period," which is the second calendar year preceding the current calendar year, you are a monthly depositor. If the total taxes for the look back period exceed \$50,000, you are a semi-weekly depositor. The only exceptions to the rules are for employers who accrue less than \$1,000 in taxes for an entire year, and for employers who accrue \$100,000 or more in payroll taxes during a single day.

Monthly Depositors

Employers who had less than \$50,000 total payroll tax liability for the look back period are required to make deposit by the 15th day of the following month FICA and

Medicare taxes withheld and/or accrued, and Federal Income tax withheld from employees' wages during each calendar month. For example, taxes withheld and/or accrued during January must be deposited in full on or before February 15th. If the 15th of any month falls on a Saturday, Sunday, or any other day that is **not** a banking day, the taxes will be considered to be deposited in timely fashion if they are deposited on the next banking day after the 15th.

\$1,000 Exception

If a farm employer accumulates less than \$1,000 in payroll taxes during the entire year, no deposits are required, and the employer may pay the entire amount due with Form 943, in January of the following year. If the employer is uncertain whether payroll taxes will be less than \$1,000 for the year, it is best to follow the monthly deposit rules, to avoid penalties for failure to make deposits in a timely manner.

Semi-Weekly Depositors

If your total Federal payroll taxes for the look back period were more than \$50,000, you are classified as a semi-weekly deposited for the current year. Under these rules, taxes accumulated on payments made on Wednesday, Thursday and/or Friday must be deposited by the next Wednesday. Taxes accumulated on payments made on Saturday, Sunday, Monday and/or Tuesday must be deposited by the following Friday.

\$100,000 One-Day Deposit Rule

If \$100,000 or more in Federal payroll taxes is accumulated on any day during the year, you are required to deposit these taxes the next banking day. The employer then becomes a Semi-Weekly depositor for the remainder of the current calendar year, and for the next year as well.

Georgia Income Tax

Employers are not required to withhold Georgia income tax from farm worker wages. However, employees may request that this tax be withheld and deposited for them also. To deposit withheld Georgia income taxes, you must register with the state. The "Taxpayer Registration Handbook" contains the State Tax Application Common Information Form, which must be completed to be issued a State Taxpayer Identifier (identification number). You should also request the Georgia "Employer's Tax Guide" and copies of Form G-4, "Employee's Withholding Allowance Certificate." This is the state's version of Form W-4. Employees wishing to have both state and federal income taxes withheld should complete **both** forms, since withholding allowances may differ between state and federal.

Georgia Payroll Tax Deposit Rules

Employers withholding Georgia income tax from employee wages are required to deposit those taxes on be-

half of employees in timely fashion. How frequently deposits must be made depends on the amount of tax withheld or required to be withheld.

Annual Filers

If the tax withheld or required to be withheld is less than \$800 per year, the employer may pay the tax and file a G-7 Quarterly Reconciliation Return on or before January 31 of the following year. Requests to file annually must be made in writing and received in the Withholding Tax Section prior to April 30 of the year for which the annual filing request is being made.

Quarterly Filers

Employers whose tax withheld or required to be withheld is \$200 per month or less, but more than \$800 per year is required to file and remit payment with a G-7 Quarterly Reconciliation Return on or before the last day of the month following the end of the calendar quarter.

Monthly Filers

Employers whose tax withheld or required to be withheld exceeds \$200 per month are required to file and remit payment with Form GA-V Payment Voucher on or before the 15th day of the following month, unless they are required to remit such payments electronically. In addition, the employer is required to file a G-7 Quarterly Reconciliation Return, listing all payments made during the calendar quarter, on or before the last day of the month following the end of the quarter.

Electronic Funds Transfer (EFT) Filers

An employer whose tax withheld or required to be withheld exceeds \$10,000 per month must remit payment electronically in accordance with O.C.G.A. 48-2-32. The employer is required to file a G-7 Quarterly Reconciliation Return, listing all payments made during the calendar quarter, on or before the last day of the month following the end of the quarter. Form GA-V Payment Voucher is not required when payments are remitted electronically. For additional information regarding electronic funds transfer, contact the EFT Section of the Georgia Department of Revenue at 404-651-8400.

Coupon Books

Employers with active withholding tax identification numbers are mailed a coupon book in late December. Each book contains preprinted forms applicable to the filing frequency for that employer. New employers will receive a coupon book within four to six weeks after a withholding number is assigned.

Unemployment Taxes

Agricultural employers are subject to Federal and State Unemployment Taxes if they meet **either** of two conditions **either this year or last year**:

1. Payment of cash wages of \$20,000 or more to farmworkers in any calendar quarter; or

2. employment of 10 or more farmworkers during any part of a day for at least one day during any 20 different weeks.

Subject employers must file reports with the proper State and Federal agencies and make timely payments of unemployment taxes. Employers are subject to both State and Federal Unemployment Tax liability. A credit applies against Federal Unemployment Tax Act (FUTA) liabilities for State Unemployment Tax Act (SUTA) liabilities paid.

Federal Unemployment Tax (FUTA)

FUTA is a 6.2 percent tax on the first \$7,000 of wages paid to each employee. Employers paying SUTA receive a 5.4 percent credit against their FUTA liability, resulting in a 0.8 effective FUTA tax rate. FUTA is computed on wages paid from the beginning of the year, even if FUTA liability is triggered later in the year. FUTA is reported annually on Form 940 (Federal Unemployment Tax Return). The employer must calculate FUTA liability quarterly, and deposit the accrued tax whenever the liability exceeds \$100 at the end of any calendar quarter. Deposits must be made by the end of the first month after the end of the quarter in which the accrued liability exceeds \$100. Deposits are made at authorized financial institutions by submitting Form 8109 with the payment. FUTA deposits must be made with separate payment and Form 8109 from FICA/Medicare/Federal Income Tax deposits. If the accrued FUTA liability exceeds \$100 at the end of the calendar year, the tax must be deposited in full with Form 8109 by January 31. If the end of the year liability is less than \$100, the undeposited tax may be submitted with Form 940.

FUTA regulation falls under the domain of the U.S. Department of Labor. Collection of FUTA deposits is handled by the Internal Revenue Service.

State Unemployment Tax (SUTA)

SUTA in Georgia is computed on the first \$8,500 of wages paid to each employee of a subject employer. SUTA must be computed on employee wages from the beginning of the year, even if SUTA liability is not triggered until later in the year. Employers newly subject to SUTA are assessed at a rate of 2.70 percent. This rate consists of two components; 2.64 percent unemployment tax, and 0.06 percent administrative assessment. The rate of tax paid by an employer is subject to change, based on the employer's ratio of contributions paid in to benefits paid out, and the statewide ratio of Georgia's trust funds to Georgia's covered wages. Employers newly liable for SUTA should contact their nearest Department of Labor office and request Form DOL-1A (Employer Status Report), to apply for a SUTA identification number and Publication DOL-224 (*Unemployment Insurance: The Employer's Handbook*). Georgia employers subject to SUTA must file Form DOL-4 quarterly to report their SUTA-taxable wages paid to each employee, and to make

payment of tax. SUTA payments are submitted directly to the Department of Labor with Form DOL-4. Form DOL-4 is sent to registered employers quarterly and must be completed and returned with payment by the end of the month following the last month of a calendar quarter. Failure to receive Form DOL-4 does not relieve the employer of his/her timely filing and payment requirements.

Migrant and Seasonal Labor

Producers of labor intensive crops often utilize seasonal or migrant labor in their businesses. While some farmers recruit their own seasonal labor forces, many rely on Farm Labor Contractors to recruit, transport, house and pay migrant and seasonal workers.

Legislation

Producers using migrant and seasonal workers should be aware of laws relating to the payment, transporting and housing of these workers. Producers must also be aware of regulations governing the licensing and actions of Farm Labor Contractors, and of **their own** responsibilities and liabilities when using migrant and seasonal workers, whether their services were obtained directly by the producer, or through a Farm Labor Contractor. The **Fair Labor Standards Act of 1938** and the **Migrant and Seasonal Worker Protection Act of 1983** are the principal pieces of Federal legislation governing the payment and treatment of farm workers. Both of these legislative acts are administered and enforced by the Wage and Hour Division of the U.S. Department of Labor.

Fair Labor Standards Act

Farmers need to understand the term "man day" as defined in the Fair Labor Standards Act, as the man days of labor used in a farm business determine whether the farm employer is subject to both minimum wage law and the Migrant and Seasonal Worker Protection Act.

A "Man Day" is defined for agriculture as "...any day during which an employee performs agricultural labor for not less than one (1) hour." Agricultural labor performed by the employer or any member of his or her immediate family (spouse, parent, child, stepchild or sibling) is **not** counted as man days, regardless of the form of business organization (sole proprietorship, partnership or corporation) in "family" farms. Generally, a farm employer will fall under the 500 man day per calendar quarter limit if there are five or fewer employees. Man days of labor for these calculations will include both man days of labor employed **directly** by the producer, and man days of labor employed **through a Farm Labor Contractor**.

Example

Farmer Smith has two full-time hired employees who work at least one hour per day six days per week. He also currently has 12 migrant workers employed through a

Farm Labor Contractor who worked at least one hour per day six days a week for five weeks.

Farmer Smith's man days of labor for the calendar quarter are:

- Full time (2 workers x 6 days per week x 13 weeks)
=156 man days
- Migrant (12 workers x 6 days per week x 5 weeks)
=360 man days

Farmer Smith has 516 man days of labor during the calendar quarter. He will be subject to minimum wage law for his own employees **next** year. He is not subject to minimum wage law for his employees **this** year unless he had more than 500 man days of labor in any calendar quarter of the previous year.

He is subject to minimum wage law **this** year for the migrant workers if the Farm Labor Contractor is currently subject under the 500 man day rule. He is also currently subject to the Migrant and Seasonal Worker Protection Act if the Contractor is subject.

Migrant and Seasonal Worker Protection Act

A farmer is considered to be a **joint employer** of migrant and seasonal workers brought to his farm by a Farm Labor Contractor under the Migrant and Seasonal Worker Protection Act (MSPA).

If the farmer has input in the housing and/or transportation of workers, he has responsibility for those items under MSPA. The grower shares liability for housing even when housing is provided by the Farm Labor Contractor. All housing used by migrant and seasonal workers must be inspected by one of three agencies: U.S. Department of Labor; Georgia Department of Labor; or U.S. Occupational Safety and Health Administration (OSHA).

Regulations

The following Migrant and Seasonal Worker Protection Act regulations apply both to Farm Labor Contractors and to growers functioning as their own contractors. The only regulation without dual application is the requirement for registration. Farmers recruiting, paying, housing, and/or transporting migrant and seasonal workers **for their own businesses** are not required to register with the Department of Labor and be certified as Farm Labor Contractors, but they are subject to all other regulations affecting registered contractors.

1. **Registration.** Farm Labor Contractors must register annually with the U.S. Department of Labor to receive a Farm Labor Contractor Certificate.
2. **Transportation.** Farm Labor Contractors transporting workers must register the vehicles used with the Department of Labor and have an annual safety inspection of each vehicle. The VIN, make and description of each vehicle certified for worker transport is printed on the contractor's Certificate. Parties transporting workers are required to carry a minimum of \$100,000 insurance per vehicle seat (up to a maximum total requirement of \$5 million for vehicles with 50 or more seats) or participate in Workers Compensation. Drivers

of vehicles designed to carry more than 15 passengers must have a Commercial Drivers License.

3. **Housing.** Farm Labor Contractors providing housing for workers must be "Housing Authorized" on their Certificate, and the facilities used inspected, approved and listed by address on their Certificates.
4. **Compensation.** Farm Labor Contractors and farmers employing migrant and/or seasonal workers directly usually must pay workers at rates at least equal to minimum wage. Piece-rate payment is acceptable, as long as the pay rate is at least \$5.15 on an hourly basis. The wage rate test applies to **total time** workers are required to be on the farm, not just to time work is actually performed. The contractor and the farmer are jointly liable for the payment of proper wages, and for the withholding, accrual and depositing of all applicable payroll taxes. If the Farm Labor Contractor fails to meet payroll responsibilities, the appropriate government agencies will seek payment from the farmer.

Working with Farm Labor Contractors

1. Work only with registered Farm Labor Contractors. Only currently registered contractors have the legal authority to enter into an agreement with a grower.
2. Vehicles used by a contractor to transport workers must be listed on the contractor's certificate, be in current safe condition, and the contractor must be properly insured. If workers are not being transported by the contractor, ask how they will arrive at your business and be transported while on the job. If you transport workers, have your vehicles inspected and kept in safe condition. Be adequately insured and have properly licensed drivers.
3. If the contractor provides housing, be sure the sites are listed on the contractor's certificate, and that they are currently capable of passing inspection. If you provide housing, have housing units inspected and approved prior to the arrival of workers.
4. Be sure workers are being paid at least minimum wage, and that all applicable employment taxes are being withheld, accrued and deposited. Be prepared to assist Farm Labor Contractors in handling record keeping and payroll obligations.
5. Remember your liability as a joint employer when using the services of a Farm Labor Contractor.

Fulfilling Employment Condition Requirements

Employers and contractors must provide workers with a statement of the conditions of their employment. Each Farm Labor Contractor, agricultural employer, and agricultural association who recruits any migrant or day-haul workers must provide the following information in writing to each worker:

1. Place of employment,
2. Wage rates to be paid,
3. Period of employment,
4. Crops and kinds of activities in which the worker is to be employed,

5. Transportation, housing, and any other benefits to be provided and any costs be charged to workers,
6. Existence of any strike, work stoppage, slowdown, or interruption of operations by employees at the place of employment and
7. Whether anyone is paid a commission for items that may be sold to workers while they are employed.

The same information must be provided in writing to seasonal workers, but only if they request it. The information must be provided in the language common to the farmworker if he or she is not fluent in English as necessary and reasonable.

Worker Records

Each farm labor contractor, agricultural employer or agricultural association that employs any migrant, seasonal or day-haul worker must make the following records for each worker and preserve them for 3 years:

1. Basis on which wages are paid,
2. Number of piecework units earned, if paid on a piecework basis,
3. Number of hours worked,
4. Total earnings,
5. Specific sums withheld and the purpose of each sum withheld, and
6. Net pay.

Workers must be paid at least twice a month. Each employee must be provided with an itemized written statement of the information listed above for each pay period. The information furnished must be in a language common to the worker.

Farm labor contractors must also furnish wage records to each agricultural employer and agricultural association for which the contractor provides workers. The agricultural employers and agricultural associations who receive these records are required to keep them for 3 years from the end of the employment period.

Enforcement

Violations of the Migrant and Seasonal Worker Protection Act carry criminal and civil penalties and administrative sanctions. The Wage and Hour Division of the U.S. Department of Labor is the responsible enforcement agency.

Sanctions

Anyone knowingly and willfully violating MSPA or its regulations may be fined not more than \$1,000 or sentenced to prison for not more than 1 year, or both, for first violations. Subsequent violations carry a fine of not more than \$10,000 or a prison sentence of not more than 3 years, or both. An unregistered farm labor contractor who employs an illegal alien may be fined not more than \$10,000 or sentenced to prison for not more than 3 years, or both.

Under civil sanctions, any person who commits a violation of MSPA or its regulations may be assessed a civil money penalty not more than \$1,000 for each violation.

Under administrative sanctions, farm labor contractors who violate MSPA or any of its regulations may be subject to having their current certificate revoked and/or future applications for certificates denied.

Right of Private Action

A unique feature of MSPA is that it permits anyone aggrieved by a violation of any provision by a farm labor contractor, agricultural employer, agricultural association, or other person to file suit in any Federal District Court having jurisdiction over the parties. The suits may be filed regardless of the amount of controversy, regardless of the citizenship of the parties, and regardless of whether all administrative remedies the act provides have been exhausted. The court may appoint an attorney for the complainant. Finally, the court may award up to \$500 per plaintiff per violation, or other equitable relief when violations are intentional.

Exemptions

Farm labor contractors and each of their employees who will perform farm labor contractor activities must obtain a certificate of registration from the U.S. Department of Labor before they can start farm labor contractor activities.

Certain parties, however, are exempt from the registration requirement. They include:

1. Agricultural employers and associations and their employees.
2. Farm labor contractors who work within a 25-mile intrastate radius of their permanent residence for less than 13 weeks per year.
3. Custom combine, hay harvesting, or sheep shearing operations.
4. Seed production operations.
5. Custom poultry operations.
6. Common carriers.
7. Labor organizations.
8. Nonprofit charitable or educational institutions.
9. Persons hiring or recruiting students or other nonagricultural employees for employment in seed production or in stringing or harvesting shade-grown tobacco.

Migrant and Seasonal Agricultural Worker Protection

Farm labor contractors, agricultural employers, and agricultural associations must provide migrant and seasonal agricultural workers with information on wages, hours, and other working conditions. In the case of housing, housing providers must provide migrant and seasonal agricultural workers with information on housing. Those exempt from these provisions include:

1. All those listed above except number 1, agricultural employers and associations or their employees.
2. Individuals or immediate family members who engage in farm labor contracting activities on behalf of their exclusively owned or operated operation.
3. Any person, except a farm labor contractor, who qualifies for the 500-man-days exemption under the Fair Labor Standards Act.

Temporary Employment of Non-Immigrant Aliens in U.S. Agriculture (H-2A Program)

The H-2A program is authorized by the Immigration and Nationality Act as amended by the Immigration Reform and Control Act of 1986. The program is intended to assure agricultural employers an adequate labor force while protecting the jobs and wages of U.S. workers. The U.S. Immigration and Naturalization Service, the U.S. Department of Labor, Wage and Hour Division, and the Georgia Department of Labor, Agriculture and Alien Labor Certification Section are all involved in the administration and/or enforcement of the H-2A program.

Who May Apply

An agricultural employer who needs workers to perform labor or services of a temporary or seasonal nature may apply. An employer may be an individual, a partnership, a corporation, or an association of agricultural producers. An authorized agent may also apply on behalf of an employer.

Granting of Certification

A temporary labor certification permitting use of aliens will not be granted until it is shown that there are not sufficient U.S. workers available for the job, and the employment of aliens will not adversely affect U.S. workers. If a labor certification is granted, it is the employer's responsibility to arrange for the admittance of aliens into the United States by filing a visa petition with the Immigration and Naturalization Service.

When to Apply

Applications must be filed with the Agriculture and Alien Labor Certification Section of the Georgia Department of Labor and the appropriate U.S. Department of Labor, Regional Administrator, Employment and Training Administration at least 60 calendar days before the first date on which workers are needed. If the application is acceptable, the Regional Administrator will make a certification determination 20 calendar days before the date on which the workers are needed. Applications may be filed in person, mailed certified return receipt requested, or delivered by guaranteed commercial delivery to the appropriate Regional Administrator and local office of the State Employment Service.

Documents to be submitted include:

1. Application for Alien Employment Certification (Form ETA 750, Part A. Offer of Employment);
2. Agricultural and Food Processing Clearance Order (Form ETA 790);
3. Attachments as appropriate to supplement information in the above forms, and;
4. Statement of authorization of agent or association, if applicable.

Conditions to be Satisfied

Employment of H-2A program workers imposes a number of conditions on employers which are not found in other employment situations. The conditions apply to **all** workers employed for H-2A contract work. U.S. citizens and nationals, resident immigrants and non-resident immigrants performing the same work under the terms of an H-2A employment contract **must** be treated equally in all respects of the H-2A contract.

The conditions to be satisfied by the employer are:

1. **Recruitment:** The employer must engage in independent positive recruitment of U.S. workers. This means an active effort, including newspaper and radio advertising in areas of expected labor supply. Such efforts must be at least equal to those conducted by non-H-2A agricultural employers to secure U.S. workers.
2. **Wages:** The wage or rate of pay must be the same for U.S. workers and H-2A workers. The rate must also be at least as high as the applicable **Adverse Effect Wage Rate** (AEWR), currently \$6.72 per hour, or the applicable local prevailing wage rate, whichever is higher. Payments to H-2A workers are **not** subject to Social Security and Medicare taxes; Federal and State Income Taxes; or to Federal or State Unemployment Taxes.
3. **Housing:** The employer must provide free approved housing to all workers who are not able to return to their residences the same day.
4. **Meals:** The employer must provide either three meals a day to each worker or furnish free and convenient cooking and kitchen facilities for workers to prepare their own meals. If meals are provided, the employer may charge each worker up to \$7.84 per day for the three meals.
5. **Transportation:** The employer is responsible for the following types of transportation of workers: (a)After 50 percent of the work contract period is completed, the employer must reimburse the worker for the cost of transportation and subsistence from the place of recruitment to the place of work. (b)The employer must provide free transportation between any required housing site and the worksite for any worker who is eligible for such housing. (c)Upon completion of the work contract, the employer must pay return transportation or transportation to the next job.
6. **Workers' Compensation Insurance:** The employer must provide Workers' Compensation or equivalent insurance for all workers. Proof of insurance coverage must be provided to the Regional Administrator before certification is granted.
7. **Tools and Supplies:** The employer must furnish at no cost to the worker all tools and supplies needed to carry out the work, unless it is common practice for the worker to provide certain items.
8. **Three-fourths Guarantee:** The employer must guarantee to offer each worker employment for at least three-fourths of the workdays in the work contract period and any extensions.

9. **Fifty Percent Rule:** The employer must employ any qualified U.S. worker who applies for a job until 50 percent of the contract period has elapsed.
 10. **Labor Dispute:** The employer must assure that the job opportunity for which H-2A certification is requested is not vacant due to a strike or lockout.
 11. **Certification Fee:** A fee will be charged to an employer granted temporary alien agricultural labor certification. The fee is \$100, plus \$10 for each job opportunity certified, up to a maximum fee of \$1,000 for each certification granted.
 12. **Other Conditions:** The employer must keep accurate records of a worker's earnings. The worker must be provided with a complete statement of hours worked and related earnings on each payday. The worker must be paid at least twice monthly or more frequently if it is the prevailing practice. Each worker must receive a copy of the work contract.
- Note:** Employers are encouraged to furnish all information in a language common to the worker if he or she is not fluent in English as necessary and reasonable.

Field Sanitation

Field sanitation standards apply to any agricultural establishment where 11 or more employees are engaged on **any given day** in hand-labor operations in the field. Federal courts have ruled that once the 11 employee standard is met, field sanitation standards apply for **all** hand-labor field operations for the rest of the year. Enforcement of these standards is included in the mission of the Wage and Hour Division of the U.S. Department of Labor.

Agricultural employers meeting the above standard shall provide at no cost to workers, the following for workers engaged in hand-labor operations in the field:

1. **Potable drinking water.**
 - a. Potable water shall be provided and placed in locations readily accessible to all employees.
 - b. The water shall be suitably cool and in sufficient amounts, taking into account the air temperature, humidity and the nature of the work performed, to meet the needs of all employees.
 - c. The water shall be dispensed in single-use drinking cups or by fountains. The use of common drinking cups or dippers is prohibited.
2. **Toilet and handwashing facilities.**
 - a. One toilet facility and one handwashing facility shall be provided for each 20 employees or fraction thereof, except that toilet and handwashing facilities are not required for employees who perform field work for a period of 3 hours or less (including transportation time to and from the field) during the day.
 - b. Toilet facilities shall be adequately ventilated, appropriately screened, have self-closing doors that can be closed and latched from the inside and be constructed to ensure privacy.

- c. Toilet and handwashing facilities shall be accessibly located in close proximity to each other. The facilities shall be located within a one-quarter mile walk of each hand laborer's place of work in the field. Where due to terrain it is not feasible to locate facilities as required above, the facilities shall be located at the point of closest vehicular access.
3. **Maintenance.** Potable drinking water and toilet and handwashing facilities shall be maintained in accordance with appropriate public health sanitation practices, including the following:
 - a. Drinking water containers shall be constructed of appropriate materials that maintain water quality, shall be refilled daily or more often as necessary, shall be kept covered and shall be regularly cleaned.
 - b. Toilet facilities shall be operational and maintained in clean and sanitary condition.
 - c. Handwashing facilities shall be refilled with potable water as necessary to ensure an adequate supply and shall be maintained in a clean and sanitary condition; and
 - d. Disposal of wastes from facilities shall not cause unsanitary conditions.
4. **Reasonable Use.** The employer shall notify each employee of the location of the sanitation facilities and water and shall allow each employee reasonable opportunities during the workday to use them. The employer shall also inform each employee of the importance of the following good hygiene practices to minimize exposure to the hazards in the field of heat, communicable diseases, retention of urine and agricultural residues:
 - a. Use the water and facilities provided for drinking, handwashing and elimination;
 - b. Drink water frequently, especially on hot days;
 - c. Urinate as frequently as necessary;
 - d. Wash hands both before and after using the toilet; and
 - e. Wash hands before eating, smoking or chewing gum or tobacco.

Worker Protection Standard for Agricultural Pesticides

The Environmental Protection Agency (EPA) issued the current worker protection standard (WPS) in 1992. This WPS expanded coverage to include more employees and also expanded employers' requirements for training workers who handle pesticides, protecting workers from pesticide exposure, and providing emergency assistance to exposed workers. Some provisions of the WPS also apply to owners, operators, and members of their immediate families. The Georgia Department of Agriculture is the primary administrative agency, under the Georgia Pesticide Use and Application Act of 1976.

The WPS applies to all agricultural employers who have employees performing hand labor operations in

fields, forests, nurseries, and greenhouses treated with pesticides, and/or employees handling pesticides in these locations.

Provisions of the WPS Apply to:

1. Owners or managers of farms, forests, nurseries, or greenhouses where pesticides are used in the production of agricultural plants.
2. Those who hire or contract for services of agricultural workers to do tasks related to the production of agricultural plants on a farm, forest, nursery, or greenhouse.
3. Operators of businesses in which the operator or employees apply pesticides that are used for the production of agricultural plants on any farm, forest, nursery, or greenhouse.
4. Operators of businesses in which the operator or employees perform tasks as a crop advisor on any farm, forest, nursery, or greenhouse.

General Duties

The general duties of the WPS require an agricultural employer or a pesticide handler-employer to:

1. Assure that each worker and handler subject to the standard receives the required protections.
2. Assure that any pesticide subject to the standard is used in a manner consistent with the labeling of the pesticide, including the requirements in the standard.
3. Provide sufficient information and directions to each person who supervises any worker or handler to assure that each worker or handler receives the required protection. The information and directions must specify which persons are responsible for actions required to comply with the standard.
4. Require each person who supervises any worker or handler to assure compliance by the worker or handler with the provisions of this standard and to assure the worker or handler receives the required protection.

The general duties also prohibit agricultural and handler employers from taking any retaliatory actions against workers attempting to comply with this standard, or from taking any action that prevents or discourages any worker or handler from complying or attempting to comply with the WPS.

Labeling

Everyone applying pesticides is required to obey instructions printed on the pesticide container's label.

Worker Protection Standard:

1. Only appropriately trained and equipped workers are allowed in the area during pesticide application.
2. Workers may enter a treated area before the Restricted Entry Interval (REI) has expired only if the worker will have no contact with pesticide residue or is entering for a short term, emergency, or specifically expected tasks.

3. Workers must be provided with protective equipment in proper working order. Workers must be notified of pesticide applications, treated areas must be posted, and/or oral warnings must be given to workers as directed by labeling.
4. An approved pesticide safety poster must be on display in a central location.
5. A decontamination site must be provided and maintained if workers are required to enter a treated area during the REI and the ensuing 30 days.
6. Emergency assistance must be provided to any worker when there is reason to believe the worker was poisoned or injured by pesticide.

Pesticide Handler Protection Standard:

1. Only appropriately trained and equipped handlers are allowed in the area being treated.
2. Handlers handling highly toxic pesticides must be monitored every 2 hours.
3. Handlers fumigating in a greenhouse must be in continuous voice or visual contact with another handler.
4. Handlers must provide information to the agricultural employer prior to applying any pesticide.
5. Each handler must have pesticide safety training from a qualified trainer.
6. Each handler must understand all labeling requirements related to safety before starting a handling activity.
7. Handlers must use protective clothing.
8. A decontamination site must be provided.
9. Handlers must be provided with emergency assistance when needed.

Requirements for Workers

Unless specifically stated in the WPS as an exception or exemption, the standard covers all pesticide use on a farm or in a greenhouse, nursery or forest that produces agricultural plants. The exceptions are related to specific types of application and the exemption, which is not a total exemption, applies to owners, operators, and their immediate families.

Restrictions Associated with Pesticide Applications

An agricultural employer must not allow or direct any person other than one who is an appropriately trained and equipped handler to enter or remain in an area during pesticide application. The standard is more detailed for operators of nurseries and greenhouses. There are no exemptions to this restriction.

Entry Restrictions

After any pesticide has been applied on an agricultural establishment, the employer must not allow or direct any worker to enter or remain in the treated area before the REI specified on the pesticide labeling has expired. Some exceptions apply to these entry restrictions:

1. If an employer can assure that the worker will have no contact with pesticide residues on treated surfaces of plants or in soil, water, or air.
2. A worker may enter for short-term activities if the agricultural employer assures:
 - a. No hand labor is performed (moving or repairing irrigation equipment not used to apply pesticides is not considered a hand operation).
 - b. The worker is in the treated area for no more than 1 hour in any 24 hour period.
 - c. No entry is allowed during the first 4 hours following pesticide application.
 - d. The worker must read, or be informed, in language the worker understands, of all of the labeling requirements relating to human hazards or precautions, first aid, symptoms of poisoning, personal protective equipment (PPE) specified for early entry, and any other safety requirements.
 - e. Required PPE is provided to the worker and conforms to the requirements of the standard for type of equipment, proper maintenance, and proper use by the worker.
 - f. Measures to prevent heat-related illness must be instituted, when necessary, if personal protective clothing is required.
 - g. A decontamination site is provided.
 - h. No worker is allowed or directed to wear or take home PPE contaminated with pesticides.

Notice of Application

Agricultural employers are required to notify workers of any pesticide application in greenhouses, on farms, or in nurseries unless the employer can assure that, from the start of application to the end of the REI, workers will not enter, work in, remain in, walk through or within one-quarter mile of the treated farm, forest, or nursery area, or pass through the treated greenhouse. If the above assurances cannot be given to greenhouse workers, all pesticide applications must be posted. If the above assurances cannot be given to farm, nursery and forest workers, posted and oral warnings must be given to workers when the pesticide labeling requires them, and either post or oral warnings must be given to workers when the pesticide labeling does not contain the posted and oral warning requirement. Employers are required to provide information on the location and description of the treated area and the time during which entry is restricted, as well as provide warnings not to enter the treated area until the REI has expired.

Pesticide Safety Training

Agricultural employers must assure that any worker entering a treated area during the REI or within 30 days of its expiration has been properly trained in accordance with the standard. The exception to this requirement is an employee who is a certified applicator or who has received handler training specified in the standard.

Pesticide Safety Poster

Agricultural employers must display a safety poster where it can readily be seen and read by workers. The poster must remain legible and contain basic pesticide safety concepts specified in the standard, list emergency medical care addresses and telephone numbers, and be updated promptly when there is any change in the emergency care information.

Decontamination

Agricultural employers must provide a decontamination site for washing off pesticide residue whenever workers are required to enter a treated area during the REI or within 30 days of its expiration. The decontamination site must have sufficient potable water at a temperature that will not cause illness or injury when it contacts the skin or eyes, or is swallowed, for washing, soap, single use towels, and an eye-flush dispenser (unless carried by workers). The site cannot be located in an area being treated or under an REI and cannot be more than one-quarter mile from the workers, unless prohibited by terrain. In that event, the site must be the closest point of vehicular access.

Emergency Assistance

If there is reason to believe that a worker has been poisoned or injured by pesticides, the employer must make prompt transportation to a medical facility available to the worker. On request the employer must provide, to either the worker or medical personnel providing treatment, information about the product, including EPA registration number, active ingredients in any product the worker might have been exposed to in the past 30 days, antidote and other first aid information from the product labeling, and information about the application and exposure of workers to the pesticide.

Requirements for Handlers

The general applicability and exceptions and exemptions in the requirements for handlers and workers are the same. However, there are specific differences in the requirements for handlers.

Restrictions During Application

The handler-employer must assure that:

3. No pesticide is applied so as to contact any worker (directly or through drift) other than an appropriately trained and equipped handler.
4. Workers handling highly toxic pesticides are monitored visually or by voice communication at least every 2 hours.
5. Any worker who handles a fumigant in a greenhouse, including a handler entering before safe entry criteria have been met, maintains continuous visual or voice contact with another handler who has immediate access to the required PPE if rescuing the handler in the greenhouse becomes necessary.

Notice of Application to Agricultural Workers

Prior to applying any pesticide on an agricultural establishment, a handler-employer must provide the following information to an agricultural employer or be assured that the agricultural employer is aware of the specific time, date, location, and description of the pesticide-treated area, labeling requirements relating to protection of workers during or after application, product name, EPA registration number, active ingredients, REI, and notification requirements.

Pesticide Safety Training

A handler-employer must assure that each handler is properly trained in pesticide safety by a qualified trainer. The minimum pesticide training required, as well as the criteria for qualified trainers, is specified in the standard. Certified handlers and handlers who have been trained under 40 Code of Federal Regulations, Part 171 are exempt from this requirement.

Knowledge of Labeling Information

A handler-employer must assure that handlers understand all of the labeling requirements related to safe use of pesticides before any handling activity takes place. The handler must also have access to the product labeling information during handling activities.

Safe Operation of Equipment

A handler-employer must assure that handlers are instructed in the safe operation of all equipment they will be using. It is the handler-employer's responsibility to assure that the equipment is working properly and to inform employees, when appropriate, that the equipment may be contaminated with pesticides and to explain the correct way to handle such equipment.

Personal Protective Equipment

Any person handling a pesticide must use the clothing and PPE specified on the label for product use. Characteristics of protective clothing and PPE are specified in the standard, as are exceptions to PPE specified on product labeling. The handler-employer must take appropriate measures to prevent heat-related illnesses.

Decontamination

A handler-employer must provide a decontamination site as specified in the standard for washing off pesticides and residues during any handling activity.

Emergency Assistance

A handler-employer must provide the same emergency assistance to handlers as specified for workers.

Enforcement

States have primary enforcement responsibility for pesticide use violations if the Administrator of EPA determines the state:

1. Has adopted adequate pesticide use laws and regulations;
2. Has adopted or is implementing adequate procedures for the enforcement of its laws and regulations; and
3. Has kept records and made reports showing compliance with the previous two items, as the Administrator may require by regulation.

The Administrator of EPA may also enter into cooperative agreements with states and Indian tribes to delegate the authority to cooperate in the enforcement of FIFRA. Violations of the WPS carry both civil and criminal penalties.

Government Agency Contact Guide

United States Government Agencies

Department of Labor Wage and Hour Division

Web Site: http://www.dol.gov/dol/esa/public/whd_org.htm

Atlanta District Office

George Holt, District Director

Janet Campbell, Assistant District Director

Richard L. Gilbert, Assistant District Director

61 Forsyth St., SW, Atlanta, GA 30303

Phone: 404-562-2201 Fax: 404-562-2180

Savannah Area Office

Jeffrey J. Genkos, Assistant District Director

Juliette Gordon Low Federal Building Complex

124 Barnard Street, Suite B-210

Savannah, GA 31401-3468

Phone: 912-652-4221 Fax: 912-652-4992

Local Walk-In Service Offices:

Investigator: Joe Brown
P.O. Box 508
Albany Towers
2135 Roosevelt Avenue
Albany, GA 31702
Phone: 912-430-4837

Investigator: Tonney Young
Investigator: Ray Northcutt
2743 Perimeter Parkway
Building 100, Suite 305
Augusta, GA 30909
Phone: 706-860-6557

Investigator: Maria Jackson
P.O. Box 1256
801 Gloucester Street
Brunswick, GA 31521
Phone: 912-264-3085

Investigator: Tamela Thomas
P.O. Box 6620
Macon, GA 31206
Phone: 912-743-7177

Investigator: Tom Robbins
P.O. Box 287; Post Office Building
404 North Broad Street
Thomasville, GA 31799
Phone: 912-226-0260

Internal Revenue Service

Web site: <http://www.irs.gov>

Georgia District Office

401 W. Peachtree St., N.W.
Atlanta, GA 30365
1-800-829-1040 (information)
1-800-829-3676 (forms)

Local Walk-In Service Offices:

108 Pine Street
Albany, GA 31701
355 E. Hancock Avenue
Room 306
Athens, GA 30601

Summit Building, Room 207
401 Peachtree Street.
Atlanta, GA 30365

Koger Center
Tulane Building, Suite 100
2888 Woodcock Blvd.
Atlanta, GA 30341

West End Mall
850 Oak Street
Atlanta, GA 30310

City Hall East
General Store
675 Ponce de Leon Ave.
Atlanta, GA 30308

Augusta Corporate Center
Building 200
2743 Perimeter Parkway
Suite 240
Augusta, GA 30909

Market Place, Unit 21
3604 Macon Road
Columbus, GA 31907
Hardwick Bank Building
201 Waugh St., Room 403
Dalton, GA 30720

Atrium Building
Gainesville Bank & Trust
500 Jesse Jewell Parkway
Suite 203
Gainesville, GA 30501

Baconsfield Office Park
Building C
3604 North Ave, Ste. 100
Macon, GA 31211

Federal Building
600 East First Street
Rome, GA 30161

120 Barnard Street
Room A-102
Savannah, GA 31401

Social Security Administration

Web Site: <http://www.ssa.gov>

Phone: 1-800-772-1213

Georgia Offices:

1515 Dawson Road
Albany, GA 31708-1429
Phone: 912-430-8400
Fzx: 912-430-8460

Rm. 162, 355 E. Hancock Ave
Athens, GA 30603-8028
Phone: 706-546-2410
Fax: 706-546-3602

Ste. 310, 795 Peachtree St NE
Atlanta, GA 30308
Phone: 404-347-0219
Fax: 404-347-1686

1853 Memorial Drive, SE
Atlanta, GA 30317
Phone: 404-373-0114
Fax: 404-373-0013

Suite A; 2630 M.L. King Jr. Dr. SW
Atlanta, GA 30311-9903
Phone: 404-691-3419
Fax: 404-691-6376

2050 Walton Way
Augusta, GA 30904-4163
Phone: 706-731-0685
Fax: 706-731-0683

323 Potter Street
Bainbridge, GA 31717
Phone: 912-226-5078
Fax: 912-248-1586

EMA Bldg, 315 Church St.
Blue Ridge, GA 30513
Phone: 706-632-4839
Fax: 706-632-7799

4999 Altama Ave, Ste. 16
Brunswick, GA 31525
Phone: 912-264-1713
Fax: 912-262-6616

1521 Highway 27 North
Carrollton, GA 30117
Phone: 770-830-7765
Fax: 770-830-9564

117 West Avenue
Cedartown, GA 30125
Phone: 770-749-1611
Fax: 770-748-5455

1520 Third Avenue
Columbus, GA 31901
Phone: 706-649-7823
Fax: 706-649-7824

305B 16th Avenue East
Cordele, GA 31015-1625
Phone: 912-273-6311
Fax: 912-273-8486

6219 Hwy 278, Suite 6
Covington, GA 30209
Phone: 770-784-5115
Fax: 770-784-9573

Walnut Park
415 E. Walnut St.
Dalton, GA 30720
Phone: 706-226-1023
Fax: 706-275-8924

114 East Johnson Street
Dublin, GA 31021
Phone: 912-272-5347
Fax: 912-274-1224

Bldg 500, 1513 Cleveland Av
East Point, GA 30344
Phone: 404-763-7979
Fax: 404-763-7312
201 W. Solomon St, Ste. G25
Griffin, GA 30224
Phone: 770-228-0555
Fax: 770-227-6363
St 7; 1856 Thompson Brg Rd.
Gainesville, GA 30501
Phone: 770-532-7506
Fax: 770-287-8334
314 North Lewis Street
LaGrange, GA 30241
Phone: 706-883-8093
Fax: 706-883-6333
Suite 1, 575 Old Norcross Road
Lawrenceville, GA 30245
Phone: 800-772-1213
Fax: 770-995-0158
543 Second Street
Macon, GA 31201
Phone: 912-738-0195
Fax: 912-741-4139

Suite 130, Building 100
1395 S. Marietta Parkway
Marietta, GA 30067
Phone: 770-424-4871
Fax: 770-426-1365
541 Montgomery St., Ste. 22
Milledgeville, GA 31061
Phone: 912-453-2012
Fax: 912-452-3551
110 North Main Street
Moultrie, GA 31768
Phone: 912-890-2347
Fax: 912-890-5681
146 Bullsboro Drive
Newnan, GA 30264
Phone: 800-772-1213
Fax: 770-253-1910
Room 104, 600 East First St.
Rome, GA 30161
Phone: 706-291-5660
Fax: 706-291-5689
430 Mall Boulevard
Savannah, GA 31406-4877
Phone: 912-353-7265
Fax: 912-353-9128

Northgate Office Center
127 N. Main St., Suite 104
Statesboro, GA 30458
Phone: 912-764-7591
Fax: 912-764-7155
101 South Circle Drive
Swainsboro, GA 30401
Phone: 912-237-6436
Fax: 912-237-2751
Federal Building, Room 203
404 North Broad Street
Thomasville, GA 31799
Phone: 912-226-5078
Fax: 912-226-4070
212 North Park Avenue
Tifton, GA 31793-1527
Phone: 912-382-6457
Fax: 912-382-0018
395 Stephen Circle
Toccoa, GA 30577
Phone: 706-886-1621
Fax: 706-886-4909
Suite 800
100 Crescent Center Pkwy
Tucker, GA 30084
Phone: 770-934-1320
Fax: 770-938-2518

Room 231, Federal Bldg
401 Patterson Street
Valdosta, GA 31601
Phone: 912-242-2595
Fax: 912-244-5372
103 West First Street
Vidalia, GA 30474
Phone: 912-537-9365
Fax: 912-538-1329
1228 Watson Boulevard
Warner Robins, GA 31093
Phone: 912-922-9271
Fax: 912-922-6270
104 Federal Building
601 Tebeau Street
Waycross, GA 31502
Phone: 912-283-9282
Fax: 912-285-1580
117 West Candler Street
Winder, GA 30680
Phone: 770-867-9153
Fax: 770-868-8106

Immigration and Naturalization Service

Web Site: <http://www.ins.usdoj.gov>
Immigration and Naturalization Service
77 Forsyth Street, SW
Atlanta, GA 30303
Phone: 404-331-2762

Environmental Protection Agency

Web Site: <http://www.epa.gov>
Environmental Protection Agency
Office of the Regional Administrator
61 Forsyth Street, NW
Atlanta, GA 30303
Phone: 404-562-8357

Occupational Safety and Health Administration

Web Site: <http://www.osha.gov>
Occupational Safety and Health Administration
Southeastern United States: 404-562-2300
DeKalb County and Northeast Georgia: 770-493-6644
Fulton County and Northwest Georgia: 770-984-8700

State of Georgia Government Agencies

Georgia Department of Labor

Web Site: <http://www.dol.state.ga.us>

Georgia Department of Labor

Agriculture and Alien Labor Certification Section

148 International Blvd., Suite 450; Atlanta, GA 30303

Phone: 404-656-3164; Fax: 404-656-3039

Local Offices:

1608 S. Slappey Boulevard
Albany, GA 31706-3540

Phone: 912-430-5010

Fax: 912-430-5078

120 West Church Street
Americus, GA 31709-0748

Phone: 912-931-2520

Fax: 912-931-2433

788 Prince Avenue
Athens, GA 30606-5902

Phone: 706-542-8500

Fax: 706-369-5895

2636-14 M. L. King, Jr. Dr.
Atlanta, GA

Phone: 404-699-6900

Fax: 404-699-6933

2943 N. Druid Hills Road
Atlanta, GA 30329-3909

Phone: 404-679-5200

Fax: 404-679-4929

601 Greene Street
Augusta, GA 30903-0160

Phone: 706-721-3131

Fax: 706-721-7680

310 South Scott Street
Bainbridge, GA 31717-1017

Phone: 912-248-2618

Fax: 912-248-2681

189 Rogers Street
Blairsville, GA 30512-0834

Phone: 706-745-6959

Fax: 706-745-6453

East Second Street
Blue Ridge, GA 30513-0488

Phone: 706-632-2033

Fax: 706-632-7316

2517 Tara Lane
Brunswick, GA 31520-2758

Phone: 912-264-7244

Fax: 912-262-3334

101 Martin Luther King Ave.
Cairo, GA 31728-0685

Phone: 912-377-6526

Fax: 912-377-8013

26 South Harney Street
Camilla, GA 31730-0311

Phone: 912-336-7845

Fax: 912-336-9772

275 Northside Drive
Carrollton, GA 30117-0509

Phone: 770-836-6668

Fax: 770-836-6770

19 Felton Place
Cartersville, GA 30120

Phone: 770-387-3760

Fax: 770-387-3766

1108 North Main Street
Cedartown, GA 30125-1019

Phone: 770-749-2213

Fax: 770-749-2277

700 Veterans Parkway
Columbus, GA 31901-0390

Phone: 706-649-7423

Fax: 706-649-1049

1205 South Seventh Street
Cordele, GA 31015-3882

Phone: 912-276-2355

Fax: 912-276-2706

215 Hodges St., Suite 205
Cornelia, GA 30531-3294

Phone: 706-776-0811

Fax: 706-776-0822

7249 Industrial Blvd., N.E.
Covington, GA 30014-1479

Phone: 770-784-2455

Fax: 770-784-2459

1406 Chattanooga Avenue
Dalton, GA 30720-2630

Phone: 706-272-2301

Fax: 706-272-2318

3879 Covington Highway
Decatur, GA 30032-2640

Phone: 404-298-3970

Fax: 404-298-3995

310 West Bryan Street
Douglas, GA 31533-1363

Phone: 912-389-4254

Fax: 912-389-4307

910 North Jefferson Street
Dublin, GA 31021-6308

Phone: 912-275-6525

Fax: 912-275-6599

207 Fifth Avenue
Eastman, GA 31023-1649

Phone: 912-374-6994

Fax: 912-374-6996

5 Seaboard Street
Elberton, GA 30635-0956

Phone: 706-213-2028

Fax: 706-213-2036

1482 Battlefield Parkway
Ft. Oglethorpe, GA 30741

Phone: 706-861-1990

Fax: 706-861-0062

2419 Corporate Drive, S.W.
Gainesville, GA 30504-6056

Phone: 770-535-5484

Fax: 770-531-5699

1514 Highway 16 West
Griffin, GA 30224-0736

Phone: 770-278-7226

Fax: 770-229-3287

740 General Stewart Way
Patriot Professional Park
Suite 202

Hinesville, GA 31313-3217

Phone: 912-370-2595

Fax: 912-370-2598

P.O. Box 833

263 North Brunswick

Jesup, GA 31598

Phone: 912-427-5842

Fax: 912-427-5881

200 West Villanow Street
LaFayette, GA 30728-0947

Phone: 706-638-5525

Fax: 706-638-5529

1002 Longley Place
LaGrange, GA 30240-5733

Phone: 706-845-4000

Fax: 706-845-4005

1193 Forest Parkway
Lake City, GA 30260-3414

Phone: 404-363-7643

Fax: 404-362-2547

1535 Atkinson Road
Lawrenceville, GA 30043

Phone: 770-995-6913

Fax: 770-995-6912

3090 Mercer University Dr.

Macon, GA 31213-2899

Phone: 912-751-6164

Fax: 912-751-6639

465 Big Shanty Road
Marietta, GA 30066-3303

Phone: 770-528-6100

Fax: 770-528-6139

156 Roberson Mill Road
Milledgeville, GA 31061

Phone: 912-445-5465

Fax: 912-445-2040

226 Alcova St., Suite B-5
Monroe, GA 30655-0924

Phone: 770-207-4111

Fax: 770-207-4114

115 5th Street, S.E.
Moultrie, GA 31776-1050

Phone: 912-891-7147

Fax: 912-891-7149

30 Bledsoe Road
Newnan, GA 30264-1044

Phone: 770-254-7220

Fax: 770-254-7277

462 Riverside Parkway, N.E.
Rome, GA 30162-5107

Phone: 706-295-6051

Fax: 706-295-6050

5520 White Bluff Road
Savannah, GA 31403-2069

Phone: 912-356-2773

Fax: 912-351-3800

62 Packinghouse Road
Statesboro, GA 30459-0558

Phone: 912-681-5156

Fax: 912-681-5228

204 East Franklin Street
Sylvester, GA 31791-2106

Phone: 912-777-2120

Fax: 912-777-2121

120 North Crawford Street
Thomasville, GA 31799

Phone: 912-225-4033

Fax: 912-225-5013

230 Main Street
Thomson, GA 30824-2617

Phone: 706-595-3665

Fax: 706-595-7209

902 South Main Street
Tifton, GA 31794-0067

Phone: 912-386-3322

Fax: 912-386-7188

112 North Alexander Street
Toccoa, GA 30577-0520

Phone: 706-282-4514

Fax: 706-282-4513

2808 North Oak Street
Valdosta, GA 31602-1716

Phone: 912-333-5211

Fax: 912-333-5301

16 Carter Center, Queen St.
Vidalia, GA 30474-1106

Phone: 912-538-3231

Fax: 912-538-3238

600 Plant Avenue
Waycross, GA 31501-1609

Phone: 912-285-6105

Fax: 912-285-6550

Georgia Department of Revenue

Web Site: <http://www.state.ga.us/Departments/DOR>

Georgia Department of Revenue
Withholding Tax Division
Trinity-Washington Building
270 Washington Street
Atlanta, GA 30334
Phone: 404-656-4182

Regional Offices:

2700 Palmyra Road
Albany, GA 31707
Phone: 912-430-4241
Fax: 912-430-3922
Interstate W Office Park
Ste 310; 1054 Claussen Rd
Augusta, GA 30907
Phone: 706-737-1870
Fax: 706-731-7956
190 Ben Burton Circle
Bogart, GA 30622
Phone: 706-542-6058
Fax: 706-542-9973

307 15th Street, Room 215
Columbus, GA 31901
Phone: 706-649-7451
Fax: 706-649-1050
111 North Coffee Avenue
Douglas, GA 31533
Phone: 912-389-4094
Fax: 912-389-4411
351 Thornton Road, Suite
101
Lithia Springs, GA 30057
Phone: 770-732-5812
Fax: 770-732-5823

630 North Avenue, Suite B
Macon, GA 31211-1493
Phone: 912-751-6055
Fax: 912-751-6015
3000 Corporate Center Drive
Suite 210
Morrow, GA 30260-4116
Phone: 770-960-2000
Fax: 770-960-2067
1401 Dean Street, Suite E
Rome, GA 30161-6494
Phone: 706-295-6061
Fax: 706-295-6744

6606 Abercorn St., Suite 220
Savannah, GA 31405
Phone: 912-656-2140
Fax: 912-353-3012
2082 East Exchange Place
Suite 120
Tucker, GA 30084-5334
Phone: 770-724-6500
Fax: 770-414-3558

The University of Georgia Cooperative Extension Service

Web Site: <http://www.ces.uga.edu>

County Offices:

Appling
400 East Park Avenue
Baxley, GA 31515
912-367-8130
Atkinson
Co. Ag. Bldg, Cogdell Rd.
Pearson, GA 31642
912-422-3277
Bacon
203 S. Dixon St. Suite 3
Alma, GA 31510
912-632-5601
Baker
Agriculture Bldg, Hwy 37
Newton, GA 31770
912-734-3015
Baldwin
121 North Wilkinson Street
Suite 102
Milledgeville, GA 31061
912-445-4394
Banks
144 Yonah Homer Road
Courthouse
Homer, GA 30547
706-677-6230
Barrow
66 McElroy Street
Winder, GA 30680
770-307-3029

Bartow
115 W. Cherokee Ave., Rm. 2
Cartersville, GA 30120
770-387-5142
Ben Hill
406 West Palm Street
Fitzgerald, GA 31750
912-426-5175
Berrien
County Farm Road, Box 519
Nashville, GA 31639-2729
912-686-5431
Bibb
736 Riverside Drive
Macon, GA 31201
912-751-6338
Bleckley
420 Peacock Street
Cochran, GA 31014
912-934-3220
Brantley
Co. Office Bldg., Burton St.
Nahunta, GA 31553
912-462-5724
Brooks
400 East Courtland Avenue
Quitman, GA 31643
912-263-4103

Bryan
131 North College Street
Pembroke, GA 31321
912-653-2231
Bulloch
28A Hill Street
Statesboro, GA 30458
912-764-6101
Burke
Burke County Office Park
Waynesboro, GA 30830
706-554-2119
Butts
Butts County Annex
206 Mulberry Street
Jackson, GA 30233
770-775-8209
Calhoun
123 Dickey Street
Morgan, GA 31766
912-849-2685
Camden
1409 Georgia Avenue
Woodbine, GA 31569
912-576-3219
Candler
316 West Broad Street
Metter, GA 30439
912-685-2408

Carroll
423 College Street
Carrollton, GA 30117
770-836-6646
Catoosa
43 Maple Street
Ringgold, GA 30736
706-935-4211
Charlton
401 Kingsland Drive
Folkston, GA 31537-3103
912-496-2040
Chatham
124 Bull Street, Suite 120
Savannah, GA 31412
912-652-7981
Chattahoochee
Community Service Center
King & McNaughton Streets
Cusseta, GA 706-989-3055
Chattooga
14 South Commerce Street
Summerville, GA 30747
706-857-0744
Cherokee
130 East Main Street
Canton, GA 30114
770-479-0421

Clarke
2152 West Broad Street
Athens, GA 30606
706-613-3640

Clay
107 East Commerce Street
Fort Gaines, GA 31751
912-768-2247

Clayton
1262 Government Cir., Ste. 40
Jonesboro, GA 30236
770-473-3945

Clinch
Courthouse Annex
Homerville, GA 31634
912-487-2169

Cobb
1151 Whitlock Avenue, SW
Marietta, GA 30064-1932
770-528-2464

Coffee
709 East Ward Street
Douglas, Georgia 31533
912-384-1402

Colquitt
350 Bldg 1, East Bypass NE
Moultrie, GA 31768
912-891-7455

Columbia
3300B Evans-to-Locks Rd
Martinez, GA 30907-4903
706-868-3413

Cook
Cthouse Annex, N. Parrish Ave.
Adel, GA 31620
912-896-7456

Coweta
21 East Washington Street
Newnan, GA 30264
770-254-2620

Crawford
234 Wright Avenue
Roberta, GA 31078
912-836-3121

Crisp
110 W. 13th Avenue, Suite C
Cordele, GA 31015
912-276-2612

Dade
Courthouse, Main Street
Trenton, GA 30752
706-657-4116

Dawson
Courthouse, Public Square
Dawsonville, GA 30534
706-265-2442

Decatur
Ag. Building, Vada Hwy 97 N.
Bainbridge, GA 31718
912-248-3033

Dekalb
120 W. Trinity Place, Rm 308
Decatur, GA 30030
404-371-2821

Dodge
Agriculture Bldg., Anson Ave.
Eastman, GA 31023
912-374-8137

Dooly
209 West Union Street
Vienna, GA 31092
912-268-4171

Dougherty
1016 Lowe Road
Albany, GA 31706-3127
912-436-7216

Douglas
8700 Hospital Drive
Douglasville, GA 30134
770-920-7224

Early
Ag. Building., 114 Magnolia
Blakely, GA 31723-1812
912-723-3072

Echols
Courthouse; Statenville, GA
31648
912-559-5562

Effingham
Truetlin Bldg., 403 Pine St
Springfield, GA 31329
912-754-2134, Ext. 135

Elbert
10 Cloverleaf Dr.
(Fairgrounds)
Elberton, GA 30635
706-283-2037

Emanuel
129 North Anderson Drive
Swainsboro, GA 30401
912-237-9933

Evans
Cthouse Anx, 3 Freeman St.
Claxton, GA 30417
912-739-1292

Fannin
205 Church Street, Suite 1
Blue Ridge, GA 30513
706-630-3061

Fayette
140 Stonewall Ave., Suite
209
Fayetteville, GA 30214
770-460-5730, Ext. 412

Floyd
12 East Fourth Street
Rome, GA 30162
706-295-6210

Forsyth
101 East Maple Street
Cumming, GA 30040
770-887-2418

Franklin
Cole Building, Highway 145
Carnesville, GA 30521
706-384-2843

Fulton
141 Pryor Street, Ste 1031
Atlanta, GA 30303
404-730-7000

Gilmer
9 Dalton St.; Ellijay, GA 30540
706-635-4426

Glascock
74 East Main Street
Gibson, GA 30810-0068
706-598-2811

Glynn
1803 Gloucester St., Rm 232
Brunswick, GA 31520-9999
912-267-5655

Gordon
NW Georgia Experiment Stn.
Calhoun, GA 30703-0095
706-629-8685

Grady
65 11th Avenue, N.E.
Cairo, GA 31728
912-377-1312

Greene
502 S. Walnut St., Suite 202
Greensboro, GA 30642-1411
706-453-2083

Gwinnett
75 Langley Drive
Lawrenceville, GA 30245
770-822-7700

Habersham
Unit 50, Box 13
555 Monroe Street
Clarksville, GA
706-754-2318

Hall
734 East Crescent Drive
Gainesville, GA 30501
770-531-6988

Hancock
Federal Bldg., 323 Broad St.
Sparta, GA 31087-1417
706-444-6596

Haralson
4266 Georgia Highway 120
Buchanan, GA 30113
770-646-2026

Harris
211 Walton Street
Hamilton, GA 31811
706-628-4824

Hart
200 Arthur Street
Hartwell, GA 30634
706-376-3134

Heard
213 E. Court Square, Office
12
Franklin, GA 30217
706-675-3513

Henry
86 Work Camp Road
McDonough, GA 30253
770-954-2060

Houston
733 Carroll Street
Perry, GA 31069
912-987-2028

Irwin
Courthouse, Suite 1
301 South Irwin Avenue
Ocilla, GA 31774
912-468-7409

Jackson
67 Athens Street
Jefferson, GA 30549
706-367-6348

Jasper
145 East Washington St
Monticello, GA 31064
706-468-6479

Jeff Davis
100 Jeff Davis Street
Hazelhurst, GA 31539
912-375-6648

Jefferson
2529 Highway 1 North
Louisville, GA 30434-0111
912-625-3046

Jenkins
434 East Barney Avenue
Millen, GA 30442-0810
912-892-4408

Johnson
515 West Elm Street
Wrightsville, GA 31096
912-864-3373

Jones
Jones Co. Gov't Ctr., Hwy. 11
Gray, Georgia 31032
912-986-3958

Lamar
118 Academy Drive, Suite A
Barnesville, GA 30204-3526
770-358-5163

Lanier
Courthouse, 100 Main Street
Lakeland, GA 31635-1185
912-482-3895

Laurens
1151A Telfair Street
Dublin, GA 31040
912-272-2277

Lee
107 Main Street
Leesburg, GA 31763
912-759-6025

Liberty
Martin Luther King, Jr. Drive
Hinesville, GA 31310
912-876-2133

Lincoln
228 Peachtree Street
Lincolnton, GA 30817
706-359-3233

Long
Courthouse Annex, Hwy 57
Ludowici, GA 31316
912-545-9549

Lowndes
Civic Center, Hwy 84 East
Valdosta, GA 31603
912-333-5185

Lumpkin
26 Johnson Street, Ste A
Dahlonega, GA 30533
706-864-2275

Macon
100 Sumter Street
Oglethorpe, GA 31068
912-472-7588

Madison
500 General Daniel Ave. N
Danielsville, GA 30633
706-795-2281

Marion
County Office Bldg., Baker St.
Buena Vista, GA 31803
912-649-2625

McDuffie
116 Main Street
Thomson, GA 30824
912-437-6651

McIntosh
Courthouse Annex, Jefferson St.
Darien, GA 31305
912-437-6651

Meriwether
555 South Talbotton Street
Greenville, GA 30222
706-672-4235

Miller
406 West Crawford Street
Colquitt, GA 31737
912-758-4106

Mitchell
28 Court Street
Camilla, GA 31730
912-336-2066

Monroe
90 Martin Luther King, Jr., Drive
Forsyth, GA 31029-0070
912-994-7014

Montgomery
439 Railroad Avenue
Mount Vernon, GA 30445
912-583-2240

Morgan
440 Hancock Street
Madison, GA 30650
706-342-2214

Murray
Old County Home Building
Highway 52 East
Chatsworth, GA 30705
706-695-3031

Muscogee
Columbus Government Center
Columbus, GA 31902
706-653-4200

Newton
1115 Usher Street, NE
Covington, GA 30209
770-784-2010

Oconee
Courthouse Annex, Water St.
Watkinsville, GA 30677
706-769-3947

Oglethorpe
Multi-Purpose Bldg., Boggs St.
Lexington, GA 30648
706-743-8341

Paulding
530 West Memorial Drive
Dallas, GA 30132
770-443-7616

Peach
Old Hunt Elem. Sch, Wing A
700 Spruce Street
Fort Valley, GA 31030
912-825-6466

Pickens
109 Depot Street
Jasper, GA 30143
706-692-2531

Pierce
Co. Ag. Bldg., 711 Hendry St.
Blackshear, GA 31516
912-449-2034

Pike
21 Gwyn Street
Zebulon, GA 30295
770-567-2010

Polk
20 North Main Street
Cedartown, GA 30125
770-749-2142

Pulaski
Community Service Center
Lumpkin Street
Hawkinsville, GA 31036
912-783-1171

Putnam
302 West Marion Street
Eatonton, GA 31024-1112
706-485-4151

Quitman
#1 Kaigler Road
Georgetown, GA 31754
912-334-4303

Rabun
257 West Savannah Street
Clayton, GA 30525
706-782-3113

Randolph
County Office Building
Church & Webster Streets
Cuthbert, GA 31740
912-732-2311

Richmond
602 Greene Street
Augusta, GA 30901-1428
706-821-2349

Rockdale
1329 Portman Drive, Ste C
Conyers, GA 30094
770-785-5952

Schley
106 West Oglethorpe St
Ellaville, GA 31806
912-937-2601

Screven
321 Rocky Ford Road
Sylvania, GA 30467
912-464-2064

Seminole
111 East Crawford Street
Donalsonville, GA 31745
912-524-2326

Spalding
119 East Solomon Street
Griffin, GA 30224
770-467-4225

Stephens
Courthouse Annex, Tugalo St.
Toccoa, GA 30577
706-886-4046

Stewart
Courthouse, Broad Street
Lumpkin, GA 31815
912-838-4908

Sumter
350 Rucker Street
Americus, GA 31709
912-924-4476

Talbot
Old County Health Bldg, Hwy 80
Talbotton, GA 31827
706-665-3230

Tatnall
200 S. Main St., Highway 23
Reidsville, GA 30453
912-557-6724

Taylor
106 North Broad Street
Butler, GA 31006
912-862-5496

Telfair
713 Telfair Avenue
McRae, GA 31055
912-868-6489

Terrell
955 Forrester Drive
Dawson, GA 31742
912-995-2165

Thomas
227 West Jefferson
Thomasville, GA 31799
912-225-4130

Tift
Tift Co. Ag Service Center
1468 Carpenter Road
Tifton, GA 31793-7548
912-386-7870

Toombs
200 Courthouse Square, Ste 1
Lyons, GA 30436
912-526-3101

Towns
Senior Citizens Bldg;
Lake View Circle
Hiawassee, GA 30546
706-896-2024

Treutlin
206 Third Street
Soperton, GA 30457
912-529-3766

Troup
900 Dallis Street
LaGrange, GA 30240
706-883-1675

Turner
414 County Farm Road, Rm 2
Ashburn, GA 31714
912-567-3448

Twiggs
Hendricks Bldg, Magnolia St.
Jeffersonville, Ga 31044
912-945-3391

Union
Civic Center, 185 Welborn St.
Blairsville, GA 30514
706-745-2524

Upson
321 North Hightower Street
Thomaston, GA 30268
706-647-8989

Walker
102 East Napier Street
LaFayette, GA 30728
706-638-2548

Walton
203 Milledge Avenue
Monroe, GA 30655
770-267-1324

Ware

3015 State Street
Waycross, GA 31503
912-287-2456

Warren

104 Allen Street
Warrenton, GA 30828-0186
706-465-2136

Washington

Courthouse, Second Floor
Sandersville, GA 31082
912-552-2011

Wayne

1900 Sunset Boulevard
Jesup, GA 31545
912-427-5965

Webster

Washington St., Hwy 41 S.
Preston, GA 31824
912-828-2325

Wheeler

Neighborhood Service Ctr
Alamo, GA 30411
912-568-7138

White

1241 Helen Hwy, Ste 150
Cleveland, GA 30528
706-865-2832

Whitfield

420 North Hamilton Street
Dalton, GA 30722
706-278-8207

Wilcox

Co. Ag. Bldg., 102 Second Ave.
Rochelle, GA 31079
912-365-2323

Wilkes

Courthouse, Room 109
23 Court St.
Washington, GA 30673
706-678-2332

Wilkinson

107 Pepper Street
Irwinton, GA 31042-0300
912-946-2367

Worth

204 East Franklin St., Box 9
Sylvester, GA 31791
912-776-8216



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Bulletin 1184

May, 2000

Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914, The University of Georgia College of Agricultural and Environmental Sciences and the U.S. Department of Agriculture cooperating.

Gale A. Buchanan, Dean and Director